

Hand Delivered

September 15, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: KeySpan Energy Delivery New England, D.T.E. 06-54

Dear Ms. Cottrell:

Enclosed please find KeySpan Energy Delivery New England's Responses to the Second Set of Information Requests of the Attorney General. Please note that the Company's response to AG 2-12 is not included with this filing. The Company is in the process of verifying the data to be included in the response and will provide a response within the next two business days.

Very truly yours,

Thomas P. O'Neill

TPO:ca

Enclosures

Cc:

Carol M. Pieper, Hearing Officer (2)
Jamie Tosches , Assistant Attorney General
Andreas Thanos, Assistant Director of Gas Division
Cynthia Bradbury, Rate Analyst
Cheryl Kimball, Esq.
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